



May 21, 2010

Ms. Debra A. Howland
Executive Director and Secretary
Public Utilities Commission
State of New Hampshire
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429



Subject: DG 09-168: Reconciliation for the 2009-2010 Winter Period Cost of Gas

Dear Ms. Howland:

In accordance with the Commission's Order No. 25,031, enclosed is an original copy of the reconciliation for the recovery of gas cost –over/under collection for the 2009-2010 Winter period.

Should further information be required, please contact this office.

Sincerely,

Tricia Keegan
Financial Analyst
The Berkshire Gas Company
Providing Affiliate Services to New Hampshire Gas Corporation

Enclosures

CC: Karen Zink, The Berkshire Gas Company
Jennifer Boucher, The Berkshire Gas Company

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